

Proviso: assessment and apportionment not to be controverted.

so collected shall be credited to the general fund of the State; and upon such settlement being made, the treasurers of the several counties shall at their next settlements enter credits upon the proper duplicates in their offices, and at the next settlement with such county report the amount so received by him in his settlement with the State, and proper entries shall be made with reference thereto: *Provided*, that in any such action the amount of assessment fixed by said Corporation Commission and apportioned to such county shall not be controverted.

SEC. 60. *Railroads.*

Corporation commission appraisers and assessors for railroad and other companies.

The commissioners selected from time to time under authority to establish the North Carolina Corporation Commission shall constitute a board of appraisers and assessors for railroad, canal and steamboat companies and other companies exercising the right of eminent domain.

SEC. 61. *Railroads.*

Sworn returns to be made.

The president, secretary, superintendent or other principal accounting officers, within this State, of every railroad, whether incorporated by the laws of this State or not, shall, at such dates as real estate is required to be assessed for taxation, return to the said Commission for assessment and taxation, verified by the oath or affirmation of the officer making the return, all the following-described property belonging to such corporation within this State, viz.: The number of miles of such railroad lines in each county in this State and the total number of miles in this State, including the roadbed, right of way and superstructures thereon, main and side tracks, depot buildings and depot grounds, section and tool houses and the land upon which situated and necessary to their use; water stations and land, coal chutes and land, and real estate and personal property of every character necessary for the construction and successful operation of such railroad or used in the daily operation, whether situated on the charter right of way of the railroad or on additional land acquired for this purpose, except as provided below, including, also, if desired by the Corporation Commission, Pullman or sleeping cars or refrigerator cars owned by them or operated over their lines: *Provided, however*, that all machine and repair shops, general office buildings, storehouses and contents located outside of the right of way, and also real and personal property, other than the property as returned above to the Corporation Commission, shall be listed for purposes of local taxation by the principal officers or agents of such companies with the list takers of the county where the real and personal property may be situated, in the manner provided by law for the listing and valuation of real and personal property. A list of such property shall be filed by such company with the Corporation Commission. It shall be the duty of the register of deeds, if requested so to do by the Corporation Commission, to certify and

Property to be returned.

Proviso: property listed for local taxation where located.

List filed with corporation commission. Certificate from register of deeds.